

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES
HONOLULU, HAWAII

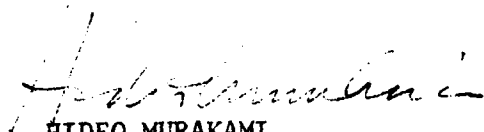
November 19, 1976

MEMORANDUM - 1976-31

TO: Heads of Departments and Agencies
FROM: Hideo Murakami, Comptroller
SUBJECT: Distribution of Payroll Warrants

In September 1969, the Comptroller's Circular No. 200 on the above subject was issued because payroll warrants were sometimes found to be cashed or otherwise deposited on the working day before payday. Central Payroll releases the warrants on the workday preceding payday to assure that every employee can receive his pay on payday; however, the warrants are dated as of payday and should never be released to employees before that date. A current review shows that offenses continue to occur from time to time, thereby resulting in serious complications in both our accounting operations and in the related data processing operations. Such offenses also indicate a breakdown of internal control in those departments where offenses occur.

It is the purpose of this memorandum, therefore, to request your support in reminding the appropriate staff in your department or agency of its responsibility in assuring that payroll warrants are not released to employees until payday. Departments that do not observe this reminder will be subject to the remedy prescribed by Circular No. 200, which states, "Distribution of payroll warrants from Central Payroll will not be made until payday in those cases where such responsibility is not adequately met."


HIDEO MURAKAMI
Comptroller